

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA	:	Hon. Madeline Cox Arleo
	:	
v.	:	Crim. No. 24-671(MCA)
	:	
EMMANUEL AMENYO	:	26 U.S.C. § 7206(2)

**I N F O R M A T I O N**

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

1. At all times relevant to this Information:

a. Defendant EMMANUEL AMENYO (“AMENYO”) resided in Union, New Jersey.

b. From at least as early as in or around tax year 2018 through at least as recently as in or around tax year 2021, AMENYO was in the business of preparing U.S. Individual Income Tax Returns, Forms 1040, for his clients in exchange for fees.

a. The Internal Revenue Service (“IRS”), an agency within the United States Department of Treasury, was responsible for administering and enforcing the tax laws of the United States, specifically, federal income tax laws.

b. The IRS required an individual who prepared or assisted in preparing federal income tax returns for a fee to obtain a preparer tax identification number (“PTIN”). A paid tax preparer was required to place his or her PTIN on

each tax return that he or she prepared for a fee to identify the preparer of that particular tax return.

c. The IRS permitted taxpayers to reduce a portion of their taxable income by the amount of certain qualified charitable contributions and other itemized deductions that are itemized on IRS Form 1040, Schedule A.

d. The IRS permitted taxpayers to reduce a portion of their taxable income by the amount of their child and dependent care expenses that are reported on IRS Form 1040, Form 2441.

e. The IRS permitted taxpayers to reduce their taxable income by the amount of certain qualified expenses that are reported on IRS Form 1040, Schedule 1.

f. AMENYO, using his PTIN, knowingly and willfully prepared false Forms 1040 for his clients, which had the effect—as AMENYO knew and intended—of falsely reducing the clients' taxable income, and which—as AMENYO also knew and intended—typically generated a refund paid by the IRS to the client to which the client was not entitled.

g. In or around February 2021, AMENYO used his PTIN to knowingly and willfully prepare a false and fraudulent individual tax return, Form 1040, for taxpayer P.D.G., one of his clients. Consistent with AMENYO's usual practice, AMENYO knowingly and willfully caused that tax return to falsely claim charitable contributions, itemized deductions, child and dependent care expenses,

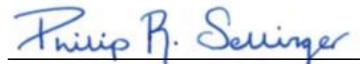
and other qualified expenses to which P.D.G. was not entitled, causing P.D.G.'s total taxable income to be underreported.

2. On or about February 16, 2021, in Union County, in the District of New Jersey and elsewhere, the defendant,

**EMMANUEL AMENYO,**

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the IRS of a federal individual income tax return, Form 1040, for taxpayer P.D.G. for tax year 2020, which was false and fraudulent as to a material matter, in that the Form 1040 falsely understated P.D.G.'s taxable income for that tax year, knowing that the return was false and fraudulent.

In violation of Title 26, United States Code, Section 7206(2).

  
PHILIP R. SELLINGER  
United States Attorney